

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25
Responses to the Department's Third Set of Information Requests

Request No. DTE 3-10:

Refer to FGE-MHC-5 (Electric) at 4. Please provide all workpapers, calculations, assumptions, etc. used to derive the test year allocation by the Company of Unitil Service Company's capitalized charges of 58.01 percent to electric operations and 41.99 percent to gas operations.

Response:

Capitalized charges are allocated to the Electric and Gas divisions based on the proportion of construction expenditures made by the Electric and Gas Divisions during the year. For the year 2001, the total charges in the Common – General Construction Overhead account were \$2,389,016. These charges were allocated based on the actual direct capital expenditures by each division. Please see Common Discovery* Attachment DTE 3-10 for the calculations.

*Common Discovery is any attachment that is identical for D.T.E. 02-24 and D.T.E. 02-25.

Person Responsible: Mark H. Collin